

**§ 105-153.7. Individual income tax imposed.**

(a) **(Effective for taxable years beginning before January 1, 2015)** Tax. – A tax is imposed for each taxable year on the North Carolina taxable income of every individual. The tax shall be levied, collected, and paid annually. The tax is five and eight-tenths percent (5.8%) of the taxpayer's North Carolina taxable income.

(a) **(Effective for taxable years beginning on or after January 1, 2015 and before January 1, 2017)** Tax. – A tax is imposed for each taxable year on the North Carolina taxable income of every individual. The tax shall be levied, collected, and paid annually. The tax is five and seventy-five hundredths percent (5.75%) of the taxpayer's North Carolina taxable income.

(a) **(Effective for taxable years beginning on or after January 1, 2017 and before January 1, 2019)** Tax. – A tax is imposed for each taxable year on the North Carolina taxable income of every individual. The tax shall be levied, collected, and paid annually. The tax is five and four hundred ninety-nine thousandths percent (5.499%) of the taxpayer's North Carolina taxable income.

(a) **(Effective for taxable years beginning on or after January 1, 2019)** Tax. – A tax is imposed for each taxable year on the North Carolina taxable income of every individual. The tax shall be levied, collected, and paid annually. The tax is five and one-quarter percent (5.25%) of the taxpayer's North Carolina taxable income.

(b) **Withholding Tables.** – The Secretary may provide tables that compute the amount of tax due for a taxable year under this Part. The tables do not apply to an individual who files a return under section 443(a)(1) of the Code for a period of less than 12 months due to a change in the individual's annual accounting period or to an estate or trust. (2013-316, s. 1.1(d); 2013-316, s. 1.2(a); 2015-241, s. 32.16(c); 2017-57, s. 38.1(a).)